

### **REMARKS**

The Office Action as rejected each independent claim over Naik. In particular, the Office Action asserts that the techniques of Nail disclose etching in a oxygen environment and thus the PPMSO layer would further convert to oxygen.

As amended, each independent claim makes clear that the exposure to an oxygen plasma and conversion to an oxide layer is achieved after any etch step such as in Naik.

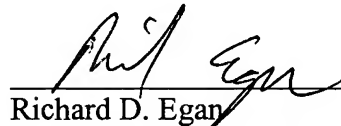
As such it is respectfully asserted that each independent claim is patentably distinct from the cited art.

**Conclusion**

Applicants respectfully assert that the pending claims are in condition for allowance. Reconsideration of the application is respectfully requested.

The Examiner is invited to contact the undersigned at the phone number indicated below with any questions or comments or to otherwise facilitate expeditious and compact prosecution of the application.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Phil Egan", is written over a horizontal line.

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